

Further detail by Portfolio, Outstanding Sundry Debt and Late Payment information**Contents**

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Please note that the rounding of numbers gives rise to minor differences in the totals for each Portfolio between the covering report and this appendix.

1. Leader

1.1 Leader Revenue: Budget £8.5m, Outturn £8.2m, Var -£0.3m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab) £000
	£000	£000	£000	
Expenditure	500	420	(80)	
Income	0	0	0	
Chief Executives Office	500	420	(80)	0
Expenditure	2,370	3,440	1,070	
Income	(120)	(980)	(860)	
Economic Growth & Regeneration	2,250	2,460	210	140 ↑
Expenditure	5,960	5,660	(300)	
Income	(550)	(540)	10	
Policy & Communications	5,410	5,120	(290)	(70) ↓
Expenditure	370	350	(20)	
Income	0	(150)	(150)	
Strategic Infrastructure	370	200	(170)	10 ↑
Leader	8,530	8,200	(330)	80 ↑

- Leader Revenue is reporting a favourable variance of £0.33m.
- Policy & Communications £0.29m underspend, primarily related to staffing underspends due to vacancies and recharges to Homes for Ukraine Scheme.
- Economic Growth had an £0.21m adverse variance due to a £0.05m increase in project work on economic growth, a small £0.02m drop off in markets income, and a change from Qtr 3 of £0.14m for PGS Directorate-wide consultancy savings which were delivered under the Transport and Planning & Regeneration portfolios.
- Strategic Infrastructure £0.17m favourable variance due to staffing vacancies in the team.

1.2 **Leader Capital: Budget £17.7m, Outturn £16.1m Var -£1.6m**

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
Rural Broadband	1,323		1,323	1,884	561	561
Economic Growth Total	1,323		1,323	1,884	561	561
A355 Improvement Scheme (Wilton Park)	397		397	58	(338)	(7)
Abbey Barn - HIF / S106	50		50	61	11	(14)
Aylesbury Eastern Link Road	274		274	1,537	1,263	37
Creditor Reserve Payments	194		194		(194)	(12)
Cycle Infrastructure	840	336	1,176	324	(852)	(481)
Grid Reinforcement Works		9,976	9,976	2,111	(7,865)	50
Marginal Viability Works		181	181		(181)	
Princes Risborough Relief Road	876		876	1,008	131	(5)
SEALR (South East Aylesbury Link Road)	2,000		2,000	8,737	6,737	(46)
Stoke Mandeville Relief Road / SEALR II	1,250		1,250	423	(827)	(266)
Strategic Infrastructure (HIF) Total	5,882	10,492	16,374	14,259	(2,115)	(744)
Grand Total	7,205	10,492	17,697	16,143	(1,554)	(183)

- a) There is £8.0m of accelerated spend in the Leader portfolio projects, including £6.7m on South East Aylesbury Link Road for advanced works on Archaeology and Utilities, £1.3m on Eastern Link Road design and planning work, ahead of original expected profile, plus £0.1m on Princes Risborough Housing Infrastructure Fund project from early works land acquisition.
- b) There was additional spend of £0.6m on the Rural Broadband voucher scheme as additional DEFRA grant was received in year for this scheme, which is now nearly completion.
- c) There was slippage of (£10.3m): (£7.9m) on Aylesbury Electricity Grid Reinforcement Works as potential shortlisted sites are undergoing suitability assessments with UKPN; (£0.9m) on Cycle Infrastructure projects due to ongoing discussions with landholders on the High Wycombe cycleway scheme; (£0.8m) on Phase II SEALR, as the funding sources continue to be secured; (£0.3m) on A355; (£0.2m) on retention payments as no such payments were required to be made this year, and (£0.2m) on Marginal Viability Works as funding is not yet committed.

2. Accessible Housing and Resources Portfolio

2.1 Accessible Housing and Resources Revenue: Budget £54.4m, Var +£2.0m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab) £000
	£000	£000	£000	
Expenditure	11,830	11,950	120	
Income	(370)	(590)	(220)	
Business Operations	11,460	11,360	(100)	(100) ↓
Expenditure	650	640	(10)	
Digital	650	640	(10)	(10) ↓
Expenditure	98,890	106,180	7,290	
Income	(89,680)	(96,680)	(7,000)	
Finance	9,210	9,500	290	(50) ↓
Expenditure	5,650	5,770	120	
Income	(830)	(1,030)	(200)	
Human Resources & Organisational Development	4,820	4,740	(80)	(80) ↓
Expenditure	14,350	16,400	2,050	
Income	(100)	(2,160)	(2,060)	
ICT	14,250	14,240	(10)	(10) ↓
Expenditure	16,220	17,490	1,270	
Income	(1,500)	(2,340)	(840)	
Legal & Democratic Services	14,720	15,150	430	(770) ↓
Expenditure	20,950	23,350	2,400	
Income	(24,460)	(24,930)	(470)	
Property & Assets	(3,510)	(1,580)	1,930	1,370 ↑
Expenditure	650	590	(60)	
Income	40	0	(40)	
Resources Director and Bus Mngmnt	690	590	(100)	240 ↑
Expenditure	17,130	8,510	(8,620)	
Income	(15,050)	(6,800)	8,250	
Service Improvement	2,080	1,710	(370)	(10) ↓
Accessible Housing & Resources	54,370	56,350	1,980	580 ↑

a) The main revenue variances are as follows:

- i. £1.9m adverse variance in Property & Assets, primarily from Energy cost increases, which was an increase of £1.4m from the previous quarter's position. Overall income was £0.5m better than budgeted due to in-year rental deals. This increased income offset contract cost increases driven by an increase in property voids (rates, service charges). Movement adverse £1.4m.
- ii. £0.4m adverse variance in Legal & Democratic Services, mainly Business Assurance £0.7m adverse variance due to increased insurance premiums and outsourced audit costs to cover vacant posts within the internal audit team. This is offset by Democratic Services, £0.3m favourable variance due to staff vacancies and

reduction in Member costs and allowances. Movement favourable £0.8m.

- iii. £0.29m adverse variance in Finance being £0.12m net adverse variance for Housing Benefits costs (which represents 0.1% of the gross expenditure budget for Housing Benefit payments), and £0.17m net adverse in other smaller budgets across the service. Movement favourable £0.05m.
- iv. Service Improvement £0.37m favourable variance on staffing, due to slippage on recruitment. Movement favourable £0.01m.

2.2 Accessible Housing and Resources Capital: Budget £6.1m, Var **-£2.7m**

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
Buckinghamshire Network	2,026		2,026	1,267	(759)	(482)
Delivery of Technology Strategy	819	66	884	296	(588)	(238)
Device Refresh & Windows 10	57	250	307	303	(4)	(121)
Mobile Phone Refresh		200	200	200	(0)	(0)
Social Care Systems	200		200		(200)	(145)
ICT Total	3,101	516	3,617	2,066	(1,552)	(986)
Agricultural Estate	200		200	170	(30)	50
Conversion Old Wycombe Library	308		308	55	(254)	(45)
Corporate Investment Portfolio	639	79	718	373	(345)	(266)
Enhancement of Strategic Assets	200		200	72	(128)	72
Property Management Programme	1,048		1,048	712	(336)	(57)
Rowley Farm		25	25	12	(13)	(13)
Property & Assets Total	2,396	104	2,500	1,394	(1,105)	(259)
Grand Total	5,497	620	6,117	3,460	(2,657)	(1,245)

- a) ICT Capital programme had variances of £1.6m, with £0.8m of costs for the new Buckinghamshire Network being spent on Revenue license costs rather than Capital, and some slippage on computer components due to global delivery delays. There was also slippage on the projects delivering the technology strategy (including Worksmart and data centres). Property & Assets maintenance and enhancement programmes had a variance of (£1.1m). (£0.8m) was due to slippage: the roof works at Vale Retail Park have slipped due to tender delays, the corporate maintenance programme due to shortages of contractors, Planning and Design work on Tilehouse land disposal has been delayed as the project is still in feasibility/viability stage, Rowley Farm barn refurbishment due to planning delays, and the maintenance programme for Friar's Square has been pushed back. The Old Wycombe Library conversion project underspent by £0.3m on the final retention amounts due.

3. Climate Change and Environment

3.1 Climate Change and Environment: Revenue Budget £29.5m, Variance £7.2m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab)
	£000	£000	£000	£000
Expenditure	3,720	3,660	(60)	
Income	(1,740)	(1,680)	60	
Environment	1,980	1,980	0	30 ↑
Expenditure	3,040	3,720	680	
Income	(380)	(900)	(520)	
Street Cleaning	2,660	2,820	160	50 ↑
Expenditure	34,600	52,140	17,540	
Income	(9,740)	(34,630)	(24,890)	
Waste	24,860	17,510	(7,350)	(3,940) ↓
Climate Change & Environment	29,500	22,310	(7,190)	(3,860) ↓

- a) EFW & Residual Waste - Budget -£0.1m, Var Favourable £8.6m
- i. £18.2m additional electricity income including the impact of electricity generator levy from 1st January 2023, 10 day unexpected plant outage in November and 7 days in January 23, and prevailing market rates over the year compared with the original budget assumptions.
 - ii. £4.4m receipt related to a legal dispute on third party income for previous years.
 - iii. £13.9m net transfer to reserves due to the additional electricity income.
 - iv. Lower payments on EfW contractor charges (£0.5m), final settlement of the 2021-22 income account (£0.7m), additional 3rd party income (£0.2m) offset by North Waste collection pressures due to increasing dry mixed recycling rates (£0.3m) and additional legal costs (£0.1m).
- b) Household Waste Recycling Centres - Budget £3.2m, Var Favourable £0.1m
Underspend due to savings achieved from a delay in the opening of the 10th site at Bledlow in January 23.
- c) Waste Collection – Budget £16.7m, Var Adverse £1.4m
Additional costs for round re-organisation and introduction of paid Wycombe Garden Waste Service net of additional green waste income. The pressure from dry mixed recycling market price volatility from October 2022 and additional contract operational costs from the paper sort facility back

dated to April 2021 have been offset by additional third-party income waste received relating to previous year from EfW.

- d) Waste Disposal – Budget £2.7m, Var Favourable £0.1m
Reduced costs in Green Food Bulky Wood (GFBW) contract in relation to green waste cost reductions due to hot weather conditions in July and August and a reduction in business rates.

3.2 Climate Change & Environment Capital: Budget £11.9m, Var -£1.7m

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
Climate Change Strategy	374		374	121	(253)	101
Climate Change & Air Quality Total	374		374	121	(253)	101
Flood Defence Schemes	1,239	158	1,397	574	(822)	(241)
Strategic Flood Management	100		100		(100)	
Flood Management Total	1,339	158	1,497	574	(922)	(241)
Aylesbury Waste Vehicles Replacement	2,116	355	2,471	2,319	(152)	(152)
Biowaste Treatment	2,483		2,483	2,371	(112)	(1,512)
Buckingham HRC & Waste Transfer Station		275	275		(275)	
Pembroke Rd Depot Welfare Facilities	111		111	22	(89)	(89)
Recycling Centre Welfare Facilities	254		254	218	(36)	(36)
Recycling Centres Drainage EA Compliance	224		224	39	(185)	(185)
Recycling Centres Vehicles & Plant		360	360	210	(150)	(150)
Recycling Initiatives & Waste Containers	343		343	1,170	827	205
Southern Waste Contract - Vehicles		4,018	4,018	2,947	(1,071)	(471)
Southern Waste Contract-Depot Improvnmn	(525)		(525)	228	753	153
Waste Management Vehicles & Plant						
Waste Total	5,006	5,008	10,014	9,524	(490)	(2,237)
Grand Total	6,719	5,165	11,884	10,219	(1,665)	(2,377)

- a) Waste had a (£0.5m) variance, from reduced procurement costs on the Southern Waste Vehicle Contract (£1.1m), overspends of £1.6m on Southern and North Waste and Paper sort facilities which were funded from reserves, and slippage into next year on the project delivery on the Biowaste and HRC projects
- b) There was (£0.9m) of slippage on Flood alleviation schemes, mainly from delays in the installation of culverts at Pednormead and Marlow.
- c) There was (£0.3m) of slippage on Climate Change strategy projects, including solar car ports (where suitable sites are being identified and viability assessments are still ongoing, in conjunction with the parking team), and solar panel installation project, which is being prepared for tender, and on the recently-added Shared Prosperity Grant funded Energy Doctor scheme, for which the tender processes are now underway.

4. Communities

4.1 Communities Revenue: Budget £7.7m, Outturn £7.7m, Var £0.1m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab)
	£000	£000	£000	£000
Expenditure	3,200	3,460	260	
Income	0	(210)	(210)	
Community Boards	3,200	3,250	50	230 ↑
Expenditure	3,550	3,320	(230)	
Income	(1,530)	(1,400)	130	
Community Safety	2,020	1,920	(100)	(80) ↓
Expenditure	5,560	5,770	210	
Income	(4,790)	(4,880)	(90)	
Localities & Strategic Partnerships	770	890	120	50 ↑
Expenditure	340	340	0	
Resilience Services	340	340	0	0
Expenditure	1,840	1,750	(90)	
Income	(470)	(380)	90	
Special Expenses	1,370	1,370	0	10 ↑
Communities	7,700	7,770	70	210 ↑

- Communities Revenue is reporting £0.07m adverse variance.
- Localities & Strategic Partnerships reporting £0.12m adverse variance due to 4th quarter Citizens Advice Bureau payment not accrued in FY22.
- Community Safety £0.1m underspend related to staffing underspends offset by a shortfall in car park income and additional project spend.
- Community Boards £0.05m overspend and £0.23m adverse movement from Q3 as the Boards underspend was transferred to reserves.

4.2 Communities Capital: Budget £0.27m, Var £0.27m

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cabinet)
	£000	£000	£000	£000	£000	£000
CCTV Projects	268		268		(268)	(50)
Community Safety Total	268		268		(268)	(50)
Grand Total	268		268		(268)	(50)

- Following a recommendation from Budget Scrutiny the full CCTV project amount of £268k has been released. This is in anticipation of future CCTV projects.

5. Culture and Leisure

5.1 Culture and Leisure Revenue: Budget £5.1m, Var £0.1m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab)
	£000	£000	£000	£000
Expenditure	8,870	10,320	1,450	
Income	(3,780)	(5,360)	(1,580)	
Culture & Leisure	5,090	4,960	(130)	(30) ↓
Culture & Leisure	5,090	4,960	(130)	(30) ↓

a) Arts & Culture - Budget £1.4m, Var Favourable £0.1m

Vacancies and reduced Paralympic legacy contribution spend within Arts & Culture.

5.2 Culture and Leisure Capital: Budget £7.7m, Var (£3.8m)

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cabinet)
	£000	£000	£000	£000	£000	£000
Country Parks Visitors Centre		100	100	15	(85)	(5)
South Bucks Country Pk Leisure Facility	500		500	186	(314)	(314)
Country Parks Total	500	100	600	201	(399)	(319)
Chalfont & Chesham Leisure Centres	(60)		(60)	(37)	23	28
Chilterns Lifestyle Centre	1,453		1,453	1,173	(280)	(280)
Leisure Centres Maintenance	605		605	319	(286)	(286)
Leisure Centres Total	1,997		1,997	1,454	(543)	(539)
Libraries Enhanced Technology		100	100		(100)	
Libraries Self-Service Replacement	124		124	118	(6)	(6)
Wendover Library Project	50	380	430		(430)	
Libraries Total	174	480	654	118	(536)	(6)
Parks & Play Areas	1,339		1,339	270	(1,069)	(33)
Parks & Play Areas Total	1,339		1,339	270	(1,069)	(33)
S106 Funded Projects	3,127		3,127	1,868	(1,259)	(186)
Sport & Leisure Projects Total	3,127		3,127	1,868	(1,259)	(186)
Grand Total	7,137	580	7,717	3,911	(3,806)	(1,083)

- a) Slippage of £3.7m and underspend of £0.1m; Parks & Play area slippage of £1m for play area replacement projects due to long lead in times for equipment and a £0.1m underspend variance due to completion of projects planned for 23/24; net slippage of £1.3m from S106 Funded projects to be completed in 23/24; slippage of £0.5m for Libraries due to delays in testing

enhanced technology at the new Amersham Library and the Wendover Library project to be completed next financial year; slippage of £0.5m in Leisure on Chilterns Lifestyle Centre and Maintenance Programme; and slippage of £0.4m in Country Parks due to accessing project support for the Black Park Visitor Centre and construction to commence in 23/24 for the South Bucks Country Park ready for opening by the autumn of 2023.

6. Education & Children’s Services

6.1 Education & Children’s Services Revenue: Budget £90.3m, Var +£4.9m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab) £000
	£000	£000	£000	
Expenditure	81,680	86,690	5,010	
Income	(6,510)	(6,560)	(50)	
Children's Social Care	75,170	80,130	4,960	(1,390) ↓
Expenditure	27,130	24,870	(2,260)	
Income	(12,030)	(9,810)	2,220	
Education	15,100	15,060	(40)	(380) ↓
Expenditure	316,770	320,300	3,530	
Income	(316,770)	(320,300)	(3,530)	
Education - Dedicated Schools Grant	0	0	0	0
Education & Childrens Services	90,270	95,190	4,920	(1,770) ↓

- a) An adverse variance of £4.9m is reported against the budget of £90.3m. This is a favourable movement of £1.8m compared with the previous quarter.
- b) An adverse variance of £5.0m is reported against the budgets for Children’s Social Care and Education budgets show a break-even position.
- c) The factors contributing to the overspend for Children’s Social Care are:
- d) National position in relation to the sufficiency of placements for children looked after continues to result in a shortage of available placements and very high unit costs of those placements that can be accessed. This has also resulted in the need to develop creative solutions to support young people with complex needs and manage risk. At the end of the year there is an adverse variance of £2.6m against budgets for placements for children looked after including budgets for adoption and Special Guardianship Order allowances. Placement costs are lower than forecast due to a number of high cost placements commencing at a later date than forecast at Q3.
- e) The costs of accommodation and allowances for care leavers exceed the budget by £0.8m.
- f) Continued increases in seriousness and complexity of support needed for children with disabilities have resulted in an adverse variance of £1.3m.
- g) Client cost budgets, to support children in need, are £1.2m overspent. This forecast reflects the increase in demand for support experienced by front line teams.

- h) Due to difficulties in recruitment of permanent staff and a reduction in the numbers of agency staff within the service through the year, there is a favourable variance of £1.4m against staffing budgets across Children’s Social Care.
- i) Other pressures of £0.3m across Children’s Social Care including £0.2m on client transport.

6.2 Education & Children’s Services Capital: Budget £39.0m, Var (£15.6m)

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
Children's Homes		499	499		(499)	
Children's Social Care Total		499	499		(499)	
Primary School Places	5,036	1,517	6,553	1,099	(5,454)	(782)
Provision for Early Years	83	101	183	0	(183)	(10)
Provision for Special Educational Need	2,593	1,799	4,391	1,219	(3,172)	(117)
School Access Adaptations	151		151	142	(9)	(9)
School Property Maintenance	5,625		5,625	5,383	(242)	(242)
School Toilets	217		217	302	85	85
Secondary School Places	24,489	(3,090)	21,399	15,243	(6,156)	52
Schools Total	38,193	326	38,519	23,388	(15,131)	(1,023)
Grand Total	38,193	825	39,018	23,388	(15,630)	(1,023)

- a) A favourable variance of £15.6m is reported against the Education and Children’s Services capital programme.
- b) Slippage on Children’s services Capital programme of £8.9m includes:
- SEND Projects £3.0m, including slippage against the unallocated budget of £1.8m and slippage against Furzedown School £0.8m
 - Primary school projects slippage of £2.7m including £1.5m against unallocated budgets
 - Secondary school projects slippage of £2.5m
 - Children’s Social Care residential provision £0.5m
- c) Underspends of £11.4m are reported against the programme, mainly from project contingencies not being needed, these contingencies are to be returned to the Education programme. The most significant underspends are as follows:
- Kingsbrook Primary School £2.2m underspend

- Other Primary School Projects £0.9m
 - Kingsbrook Secondary School current forecast underspend £6.7m
 - Other Secondary School Projects £1.2m
 - SEND projects £0.2m
 - Early Years projects £0.2m
- d) Overspend £1.4m including £1.0m against Chesham Grammar School and £0.3m against Great Missenden.
- e) Accelerated Spend of £3.3m
- Brookmead Primary Expansion £0.1m
 - School access projects, School toilets and Rolling maintenance projects overall £0.2m accelerated spend,
 - Unallocated Secondary School placement budget had £3.0m of accelerated spend in prior years.

7. Health & Wellbeing

7.1 Health & Wellbeing Revenue: Budget £168.3m, Var +£2.4m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab)
	£000	£000	£000	£000
Expenditure	228,900	234,290	5,390	
Income	(60,560)	(63,570)	(3,010)	
Adult Social Care	168,340	170,720	2,380	(320) ↓
Expenditure	23,100	22,590	(510)	
Income	(23,100)	(22,590)	510	
Public Health	0	0	0	0
Health & Wellbeing	168,340	170,720	2,380	(320) ↓

- a) The Outturn position in Adult Social Care is an adverse variance of £2.4m, this has reduced by £0.3m since Q3 monitoring.
- b) **Adult Social Care Operations** is an adverse variance of +£4.0m, this relates to Residential +£2.7m Supported Living of +£3.1m, Day Care +£0.8m and Dom Care +£1.0m, Other Comm Care +£0.3m. This is partly offset by favourable variances on Nursing £-0.3m Direct Payments -£0.8m and staffing -£1.4m and additional income -£1.6m (inc bad debt provision).
- The favourable variance in Nursing is -£0.3m. There has been an increase of 24 FTEs and average unit cost increases of 5.7% for 65+ and 11.7% for 18-64 over the year. This growth was mitigated by an additional £2.3m being added to the Nursing budget.
 - The adverse variance in Residential is +£2.7m, +£0.45m higher than forecast. Residential has shown a significant increase in demand (29FTE) mainly from dementia, Discharge to Assess and younger Learning Disability clients. The average unit cost of packages has increased by 9.7% for 65+ and 7.2% for 18-64 due to providers increasing their costs for new clients.
 - The overspend in Supported Living is +£3.1m, +£0.2m higher than forecast. The adverse variance relates to growth this year of 14 FTE, an increase of 8.4% in average unit cost caused by existing clients receiving more care and new packages being much higher cost than those that have ended.
 - There is an adverse variance of +£0.8m on Day Care due to an increase in year of 60 FTEs, and several high-cost placements.

- There is an adverse variance of +£0.96m in Dom Care. The overspend relates to 119 additional clients and existing clients receiving more care. The average package increased from 16.10 to 18.18 hours per week. The average hourly rate increased from £20.57 to £21.89.
 - There is an overachievement in client and joint funded income of -£2.7m related to the growth in the number of Nursing -£1.48m and Residential -£2.14m clients, partly offset by lower Comm Care income +£0.48m.
 - There is a favourable variance of -£1.4m on employee costs, this represents a net underspend due to staffing vacancies, after agency staff are included.
- c) **SMT and Transformation** -£0.8m relating predominately to additional improved Better Care Fund (iBCF) funding received in year.
- d) **Integrated Commissioning** -£0.6m relating to £0.5m contribution from Public Health towards the prevention contract and £0.2m one off income.
- e) **Quality, Performance and Standards**- £0.2m relating to underspends on training and small underspends across the service.
- f) **Public Health** – breakeven.

7.2 Health & Wellbeing Capital: Budget £0.34m, Var (£0.34m)

Programme	Released Budget £000	Unreleased Budget £000	Total Budget £000	Y/E Outturn £000	Variance £000	Change in Variance (from Q3 Cabinet) £000
Respite Care	335		335		(335)	
Adult Social Care Total	335		335		(335)	
Grand Total	335		335		(335)	

- a) Adult Social Care – Respite Care. This project has been removed from the Capital Programme however the £335k remaining is a grant from the then CCG towards the project. This is being returned to NHS England.

8. Housing & Homelessness & Regulatory Services

8.1 Housing & Homelessness & Regulatory Revenue: Budget £7.1m, Var **£4.6m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab)
	£000	£000	£000	£000
Expenditure	10,590	13,080	2,490	
Income	(7,220)	(5,000)	2,220	
Housing & Homelessness	3,370	8,080	4,710	930 ↑
Expenditure	10,740	10,610	(130)	
Income	(6,990)	(6,930)	60	
Regulatory Services	3,750	3,680	(70)	(190) ↓
Housing & Homelessness & Regulatory Serv	7,120	11,760	4,640	740 ↑

- a) A final outturn position of £4.7m adverse variance in Housing was mainly due to pressures of £4.5m from Temporary Accommodation demand and cost increases. The year ended with nearly 250 families in expensive hotel accommodation, compared to 130 at the beginning of 22-23. The overall cost increased by £0.7m from Qtr 3 due to an increase in the rates being charged by hotels, and a demand increase from 230 to 250 households. A Housing Improvement Board is being established in 23-24, with one of its objectives being to manage the demand and costs for temporary accommodation. There was a further £0.2m increase in adverse variance across Housing budgets, including £0.1m staffing cost increases due to the need for agency cover, and £0.1m of extra spend on Rough Sleeper prevention.
- b) £0.1m net adverse variance in Regulatory Services, with pressures in Trading Standards from the staff pay award and reduction in primary authority income post-COVID (expected to recover by 2024), staffing cost increases in Coroners for additional administrative staff to work on an increasingly complex caseload, offset by a favourable variance in Registrars from increases in ceremony income, as the service is recovering well post-COVID.

8.2 Housing & Homelessness & Regulatory Capital: Budget £9.9m, Var £0.6m

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
Affordable Housing - S106 Funded	2,103	42	2,145	271	(1,874)	(732)
Affordable Housing Total	2,103	42	2,145	271	(1,874)	(732)
Temporary Accommodation	1,188		1,188	1,503	315	(285)
Homelessness Total	1,188		1,188	1,503	315	(285)
Disabled Facility Grants	3,848		3,848	4,979	1,130	21
Enabling Schemes	31	(31)		80	80	80
Raynes Avenue Park Drainage Replacement	152		152		(152)	(20)
Housing Total	4,032	(31)	4,000	5,059	1,058	81
Cemeteries & Memorial Gardens	317		317	45	(272)	(269)
Chiltern & Bierton Crematoria	2,252		2,252	2,443	191	(148)
Cemeteries & Crematoria Total	2,569		2,569	2,488	(81)	(417)
Grand Total	9,891	11	9,902	9,320	(581)	(1,354)

- a) There was a £0.3m overspend on the Bridge Court Temporary Homelessness accommodation project, which was funded by s106. The site is due to open in May, and will help to mitigate Temporary Accommodation revenue pressures.
- b) There was (1.9m) of slippage in the spending of s.106 affordable housing funding, £0.6m of which was where agreed funding with Registered Providers has not yet been claimed, and £1.3m of which remains uncommitted, pending a business case coming forward for decision.
- c) There was £1.2m accelerated spend Disabled Facilities projects (mandatory adaptations, adult social care equipment and healthy homes on prescription scheme) which have all accelerated at pace following a backlog during COVID.
- d) Cemeteries & Crematoria: £0.2m over budget for Crematory and Hampden Chapel refurbishment/cremator replacement and building projects due to historical building defects with increased costs for furniture and crematory equipment and staffing – to be funded from reserves.

9. Planning and Regeneration

9.1 Planning & Regeneration Revenue: Budget £7.7m, Var **£0.1m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab)
	£000	£000	£000	£000
Expenditure	1,180	1,080	(100)	
Income	(250)	(250)	0	
Economic Growth & Regeneration	930	830	(100)	(20) ↓
Expenditure	17,460	18,420	960	
Income	(10,690)	(11,460)	(770)	
Planning	6,770	6,960	190	(10) ↓
Planning & Regeneration	7,700	7,790	90	(30) ↓

- Regeneration had a £0.1m favourable variance on staffing vacancies as posts continue to be recruited to following the Service Review.
- Planning had a £0.2m adverse variance. Income from planning applications throughout the year was £0.7m more than budgeted due to increased application numbers, with additional staffing being taken on to process them. Income dropped off slightly in January and February resulting in the £0.2m variance, and the Planning Service will monitor income trends closely in the new year to determine if staffing levels need to be reduced to manage within budget.

9.2 **Planning & Regeneration Capital: Budget £16.7, Outturn £3.2m Var (£13.5m)**

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
LEP 3rd Party Schemes				552	552	552
LEP 3rd Party Schemes Total				552	552	552
Amersham Regeneration (St John's Build)		50	50		(50)	(50)
Ashwells	100		100	140	40	(33)
Aylesbury Town Centre	150	574	724	170	(553)	20
CIL Funded Regeneration	113	260	373		(373)	(113)
Employment & Regeneration Led Opportur	2,969		2,969	669	(2,300)	(1,527)
Environment Led Opportunities	349		349	68	(281)	18
Former WDC Third Party CIL Projects	125		125		(125)	(20)
Future High Street Funds	9,700	1,600	11,299	1,515	(9,785)	(1,814)
High Wycombe Town Centre	176	(3)	173	120	(53)	(30)
Retasking of Winslow Centre	326		326	1	(325)	(295)
Waterside North Development	81	100	181	5	(175)	(176)
Wycombe Air Park						(100)
Wycombe District Centres	25		25		(25)	(25)
Regeneration Total	14,113	2,580	16,694	2,689	(14,005)	(4,144)
Grand Total	14,113	2,580	16,694	3,240	(13,454)	(3,593)

- a) There was £14.0m of variance across Regeneration projects, notably:
- i. (£9.8m) of slippage on Future High Streets Fund Programme as the core original project for this funding (the Curve) was delivered by the Private Sector instead, and a business case for an alternative project is now being written.
 - ii. (£1.4m) slippage on Cressex Island Aldi, as payments to Aldi will take place next year under a recently agreed ESCROW arrangement.
 - iii. (£0.5m) of slippage on the project to regenerate Kingsbury Market Square as the design and specification continues to be developed.
- b) (£0.9m) slippage across numerous Wycombe regeneration projects, Handy Cross Hub landscaping, Brunel Shed retention payments, Capital House upgrade works.
- c) There was a further (£0.09m) slippage across other North and Aylesbury - area regeneration projects, including (£0.3m) on the Winslow Development which is currently at the feasibility stage; (£0.2m) delays on Waterside North development as the Aylesbury Regeneration plans continue to be developed.

10. Transport

10.1 Transport Revenue: Budget £55.4m, Variance £3.2m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q3 Cab) £000
	£000	£000	£000	
Expenditure	35,200	35,440	240	
Income	(14,770)	(14,760)	10	
Highways & Technical Services	20,430	20,680	250	110 ↑
Expenditure	1,670	1,860	190	
Income	(960)	(1,150)	(190)	
HS2	710	710	0	(120) ↓
Expenditure	35,590	38,520	2,930	
Income	(2,430)	(2,500)	(70)	
Transport Services	33,160	36,020	2,860	(380) ↓
Expenditure	1,650	2,010	360	
Income	(570)	(810)	(240)	
Transport Strategy	1,080	1,200	120	120 ↑
Transport	55,380	58,610	3,230	(270) ↓

a) Transport Services £2.9m adverse variance

- i. £3.1m adverse variance within Home to School Transport: the service experienced increasing numbers of contracts being handed back which then required re-tendering or contract variations (to date 131 new contracts and multiple contract amendments). Efforts have been made to effectively manage the procurement process with a transparent, rigorous approach including rejection of prohibitively costly contracts. There have been constant changes during the financial year due to cost-of-living impacts on drivers and operators for which a 3% uplift was applied and absorbed within directorate. There were specific contract amendments which have increased the general 3% uplift value.
- ii. £0.3m favourable variance on Public Transport due to a reduction in the concessionary pot following negotiations with commercial suppliers, offset by £0.1m additional operational costs within Client Transport.

b) Highways & Technical Services – £0.3m adverse variance

- i. £1.8m adverse variance for increased electricity costs (forecasts updated in December 22 but costs came in higher on outturn) affecting Highways and Parking after taking into account the recently announced energy price cap and a new energy contractor.

- ii. The above is offset by favourable variances within Parking due to vacancies (£1m), Streetworks Temporary Traffic Orders (£0.5m), and the closing out of the Ringway Jacobs contract suspense account balances which are now realised with the contract ending.
 - iii. Corporate Director – £0.1m adverse variance relating to net increased costs of debt loss impairment calculation from 2021-22 to 2022-23.
- c) HS2 (and EWR) team break even. The Council is due to be in receipt of an additional £0.2m more than budgeted on HS2 income, for staffing expenditure incurred in line with the Funding and Service Level Agreements in place with HS2.
- d) Transport Strategy £0.1m adverse variance on unachievable income and savings targets which have been resolved next year via the recent restructure, plus a temporary increase in agency staffing costs to fill vacant posts following the recent service review. These variances are being offset and managed across the whole Service Area, with headroom on staffing under Infrastructure Projects under the Leader Portfolio.

10.2 **Transport Capital: Budget £42.2m, Var (£4.4m)**

Programme	Released Budget	Unreleased Budget	Total Budget	Y/E Outturn	Variance	Change in Variance <small>(from Q3 Cabinet)</small>
	£000	£000	£000	£000	£000	£000
Car Parks	566		566	571	5	(106)
Car Parks Total	566		566	571	5	(106)
Active Travel Tranche II - Emerald Way	500		500	756	256	46
ADEPT Live Labs	925		925	662	(262)	(13)
Globe Park Access / Westhorpe Junction	50		50	74	24	(4)
Haydon Hill Cycle Way	42		42	36	(5)	4
Highways & Cycleway Funded Schemes	1,365		1,365	618	(747)	0
HS2 Funded Schemes	81		81	(28)	(109)	(62)
HS2 Road Safety Projects	383		383	498	115	(87)
NPIF Schemes	582		582	28	(554)	(141)
Taplow Cycle Way	607		607		(607)	
Highways & Cycleway Funded Schemes Total	4,533		4,533	2,646	(1,887)	(255)
East West Rail	2,425		2,425	1,828	(598)	(589)
Electric Vehicle Charging Points	200		200	1	(199)	(9)
Other Highway & Technical	1,020		1,020	28	(992)	(123)
Wycombe Parking Review	50		50		(50)	(50)
Other Transport & Infrastructure Total	3,696		3,696	1,856	(1,839)	(772)
Berryhill Footbridge Repair				109	109	0
Denham Bridleway Bridge Replacement	213		213	(17)	(229)	(92)
Improvements to Rights Way	167		167	186	19	42
Rights of Way Total	380		380	279	(101)	(49)
Abbey Way Flyover High Wycombe	(70)	300	230	124	(107)	(76)
Bridge Maintenance	998		998	684	(313)	(138)
Failed Roads Haunching & Reconstruction	3,000		3,000	3,118	118	108
Footway Structural Repairs	2,065		2,065	1,930	(135)	(76)
Maintenance Principal Rds - Drainage	2,041		2,041	1,976	(65)	(30)
Marlow Suspension Bridge	(1,107)	1,400	293	327	34	34
Plane & Patch	4,369		4,369	4,259	(110)	(28)
Replacement Traffic Signals	938		938	855	(82)	522
Road Safety - Casualty Reduction	856		856	852	(3)	(4)
Safety Fences	236		236	192	(44)	(97)
Strategic Highway Maintenance Program	16,051		16,051	16,700	648	952
Street Lighting	1,600		1,600	1,287	(313)	(179)
Strategic Highway Maintenance Total	30,978	1,700	32,678	32,306	(373)	990
Public Transport	131		131	31	(101)	(100)
Purchase of Fleet Vehicles	240		240	143	(97)	(97)
Transport Services Total	371		371	174	(198)	(197)
Grand Total	40,524	1,700	42,224	37,830	(4,393)	(391)

- a) Strategic Highway Maintenance – Budget £32.7m, (£0.4m) variance - £0.8m of accelerated spend on Strategic Highways Maintenance and Failed roads, as the costs of schemes increased due to poor road conditions. Slippage

within: Structures of £0.3m due to mitigations no longer required; Street Lighting of £0.3m due to resource shortage; Footway schemes (£0.1m) and Plane and Patch (£0.1m) where completion of programme has come in less than anticipated; Drainage (£0.1m) & Traffic Signals (£0.1m) due to credits received following previous overpayments; Abbey Way Flyover (£0.1m) due to investigative works access permissions delaying completion of the final report and associated spend.

- b) Rights of Way - Slippage of £0.2m on Denham Bridleway due to main construction now to commence in Spring 2023/24 to accommodate other works within the vicinity, and Accelerated spend for Berryhill Footbridge on design and cradle costs for removal and storage of the bridge.
- d) Highways & Cycleway Funded Schemes – Budget £4.5m, var (£1.9m) (£0.7m) Slippage for Highways and Cycle schemes including the High Wycombe Cycleway (£0.5m) due to the National Trust negotiations and a further (£0.2m) net slippage on various cycleway projects; (£0.6m) slippage on the A40 London Road scheme in Wycombe mainly the A40 London Road in Wycombe; (£0.6m) under spend on Taplow Cross Rail project which is now complete.
- e) Other Transport & Infrastructure – Budget £3.7m, var (£1.8m), notably from (£0.6m) net slippage on East West rail projects; (£0.6m) Freight Strategy due to resourcing following to service review, (£0.3m) (0.2m) on the Council-funded Electric vehicle charging points projects, as the Council has received Govt Grant funding to kickstart these projects.

11. Corporate & Funding

11.1 Corporate & Funding Revenue: Budget -£433.9m, Outturn -£443.7m, Var -£9.8m

	Budget	Y/E Out- turn	Variance	%	Change in Variance
	£m	£m	£m		£m
Capital Financing	27.1	26.4	(0.7)	(3%)	
Corporate Costs	9.3	5.2	(4.1)	(44%)	
Reserves	(6.1)	(6.2)	(0.1)	2%	
Treasury Management	(3.2)	(7.2)	(4.0)	...	
Corporate Total	27.1	18.2	(8.9)	(33%)	4.6
Business Rates	(58.2)	(58.2)	-	-	
Council Tax	(377.4)	(377.4)	-	-	
Council Tax Surplus	-	-	-	...	
New Homes Bonus	(5.8)	(5.8)	-	-	
Special expenses Council Tax	-	-	-	...	
Unringfenced Grants	(19.6)	(20.5)	(0.9)	5%	
Funding Total	(461.0)	(461.9)	(0.9)	0%	(0.1)
Total	(433.9)	(443.7)	(9.8)	2%	4.5

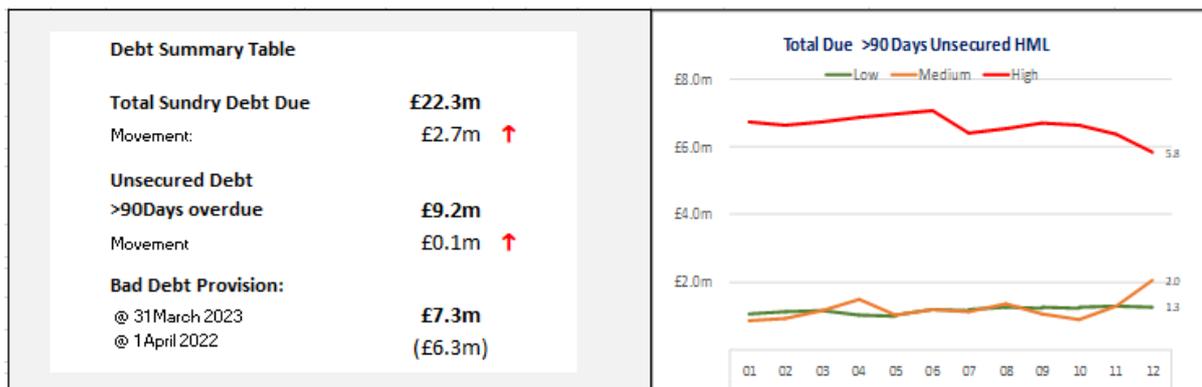
- a) The £9.8m favourable variance (£14.3m last quarter) forecast comprises:
- i. £4.4m contribution from earmarked reserves from income received in the Climate Change and Environment portfolio contributed to reserves, following partial resolution of the legal dispute with the council's EfW contractor.
 - ii. A contribution to reserves of £4.5m to set up a reserve for the Opportunity Bucks programme.
 - iii. £4.0m increased favourable variance relating to Interest on Revenue Balances (£2.7m last quarter). This reflects a higher level of cash balances than budgeted, and the recent further increase in Bank of England base rate to 4% during February with a further increase on 23rd March to 4.25%.
 - iv. £0.5m favourable variance on capital financing budgets (£0.8m last quarter). This includes an additional contribution of £0.6m to fund improvements works to the CCTV control room.
 - v. A surplus of £0.9m in grant income budgets (£0.8m last quarter). This include a grant of £0.5m from distribution of Business Rates levy surplus which has been contributed to the Collection Fund reserve to

mitigate the risk to future funding streams from the reset of the Business Rates system.

- vi. Corporate Contingencies: favourable variance of £4.1m. At Quarter 3, a favourable variance on contingency budgets of £5.5m was being forecast to support the overall Council position. £3.2m of service risk contingency was being held back to support any further pressures that might arise, and £1.2m in Pay, Pension and Redundancy contingencies. These risks have not materialised at year end, and the unrequired balance on corporate contingencies has increased by £4.3m to a favourable variance of £9.9m. £0.5m of this is proposed to be contributed to reserves to create a Highways lining fund for work to be delivered in 2023/24, and £4.7m is proposed to be contributed to the Mitigating Future Financial Risks reserve to address increased risk of pressures within Portfolios.

12. Outstanding Sundry Debts

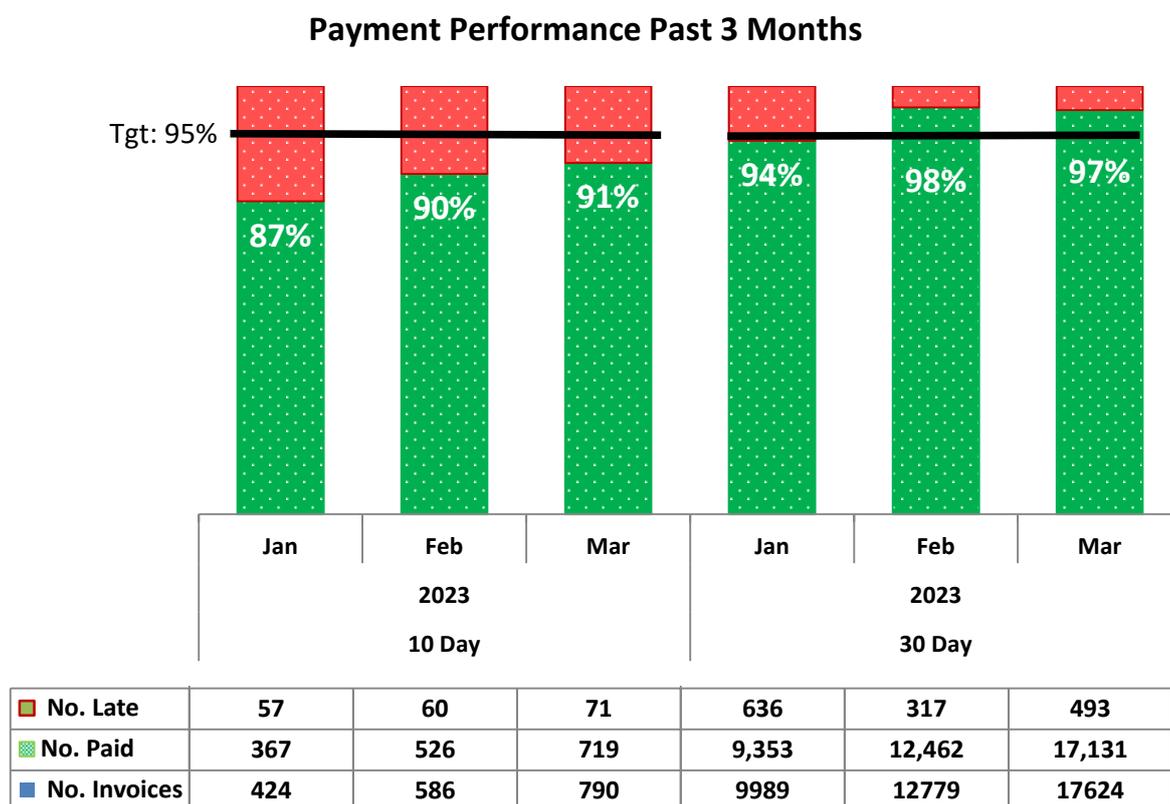
Figure 2: Sundry Debts Table



- 12.1 Unsecured debt over 90 days has seen an increase of £0.2m across Q4, rising from £9m to £9.2m, but still within the £10m KPI.
- 12.2 At the end of Q4 our total sundry debt sits at £22.3m, an increase of £2.7m from Q3. Of the £22.3m, £17.8m is unsecured with an age profile of: less than 30 days £5.1m (29%); 31-90 days £3.5m (20%); and over 90 days £9.2m (51%).
- 12.3 Improvement Actions:
- a) Strategic and operational Adult Social Care Debt Task and Finish groups have been set up to drive improvements across our ASC debt recovery. The operational group is made up of representation from across Adults & Health, Finance and Legal with the goal of improving our existing debt recovery processes and improving recoveries.
 - b) As part of the AURA programme, ongoing work is currently being undertaken between Finance and ICT to automate parts of our debt collection process. These process automations will make our recovery process more efficient, and free up capacity for officers to focus on more complex debts.

13. Payment Performance

Figure 3: Payment Performance Table



- 13.1 For Q4 our overall invoice payment performance is 95.8% paid on-time (40,558 invoices), up 1.9% from Q3.
- 13.2 Our 30-day payment performance for Q4 is 96.1% (38,946) of invoices paid on time, up 1.9% from Q2
- 13.3 Our 30-day payment performance currently exceeds our KPI of 95% paid on-time, reaching upwards of 97% across most of the quarter. We are continuing to identify solutions and improvements to the challenges we face with the payment of invoices and are working closely with our colleagues across various service areas providing further training and support to drive efficiencies across our invoice processing.
- 13.4 Our 10-day payment performance for Q4 is 89.1% (1,612 invoices) of invoices paid on time, up 3.7% from Q2
 - a) Our 10-day payment performance currently falls below our KPI of 95% paid on-time, with 188 invoices paid late across the quarter. These late invoices represent just 0.44% of all invoices paid over Q4, but we are constantly trying to identify where there are themes or regular issues that arise so that we can assist in improving the payment performance.

13.5 Improvement Actions:

- a) As part of the AURA workstream we are currently working on improving our vendor creation process, implementing a more efficient, automated process for both requesting and creating a vendor record. We are also carrying out a cleanse on our existing vendor master records. These improvements should have a positive impact on our payment performance, making it faster for service users to identify and request vendor records.
- b) We are currently also reviewing our various payment methods as part of the AURA workstream and aim to ensure that our service users are using the most efficient & cost-effective method for making payments. This will include providing further training and support, improving our system controls and ongoing reporting around our payment methods.